

Taxation statistics 2009–10

Table 1A: Partnership returns

Selected items, by net Australian income, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 partnership income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information, please refer to the 'Source of partnership statistics' section in the 'Partnerships' chapter of *Taxation statistics 2009–10*.

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Business income, expense and reconciliation items, by net Australian income		Loss/nil	\$1 - \$19,999	\$20,000 - \$49,999	\$50,000 - \$99,999	\$100,000 & more	Total
Number of partnerships	no.	113,615	95,390	75,470	56,200	41,725	382,400
Business income							
	no.	65	40	20	5	5	140
Gross payments where ABN not quoted-PP	\$	1,156,852	1,072,241	1,229,216	903,068	723,391	5,084,768
	no.	95	185	105	35	25	445
Gross payments where ABN not quoted-NPP	\$	4,003,262	114,792,312	8,442,140	5,628,775	8,795,179	141,661,668
Gross payments subject to foreign resident withholding-PP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	5
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	1,210,036
Gross payments subject to foreign resident withholding-NPP	no.	n.a.	n.a.	n.a.	n.a.	n.a.	20
	\$	n.a.	n.a.	n.a.	n.a.	n.a.	3,522,647
Assessable government industry payments-PP	no.	18,525	6,260	6,390	5,180	5,085	41,435
	\$	166,182,126	35,186,029	42,339,360	42,904,205	75,041,965	361,653,685
Assessable government industry payments-NPP	no.	2,765	1,975	3,280	3,820	2,870	14,710
	\$	55,150,573	17,059,324	21,707,568	40,749,599	121,392,355	256,059,419
Other business income-PP	no.	48,985	18,025	13,170	9,460	7,945	97,580
	\$	7,684,637,142	1,841,351,443	2,331,302,820	2,720,450,041	6,043,459,103	20,621,200,549
Other business income-NPP	no.	49,040	56,565	54,800	42,440	30,490	233,335
	\$	15,497,426,255	6,877,053,430	10,394,133,213	13,473,125,941	91,885,863,598	138,127,602,437
Total business income-PP	no.	49,410	18,100	13,215	9,475	7,960	98,160
	\$	7,852,545,384	1,877,627,138	2,374,871,396	2,764,257,314	6,128,233,127	20,997,534,359
Total business income-NPP	no.	49,210	56,785	54,945	42,520	30,540	233,995
	\$	15,556,789,107	7,009,008,209	10,424,356,841	13,519,516,834	92,019,330,255	138,529,001,246
Total business income	no.	90,765	71,495	64,715	49,445	36,495	312,915
	\$	23,409,334,491	8,886,635,347	12,799,228,237	16,283,774,148	98,147,563,382	159,526,535,605

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Business income, expense and reconciliation items, by net Australian income		Loss/nil	\$1 - \$19,999	\$20,000 - \$49,999	\$50,000 - \$99,999	\$100,000 & more	Total
Business expenses							
Foreign resident withholding expenses	no.	25	25	20	25	20	120
	\$	1,044,571	364,975	1,046,781	1,625,804	13,053,968	17,136,099
Contractor/subcontractor & commission expenses	no.	23,890	12,805	16,500	15,955	13,920	83,075
	\$	942,150,289	368,148,641	414,208,455	612,619,099	4,957,573,149	7,294,699,633
Superannuation expenses	no.	14,895	8,275	13,060	15,550	18,790	70,575
	\$	143,277,331	50,458,784	73,256,042	113,201,534	653,365,859	1,033,559,550
Cost of sales	no.	56,560	32,490	33,080	26,110	19,830	168,070
	\$	8,756,310,082	3,067,329,489	4,143,662,145	5,356,963,983	41,907,545,026	63,231,810,725
Bad debts	no.	1,395	850	1,190	1,415	2,915	7,765
	\$	34,665,732	4,886,742	5,389,385	9,023,920	143,988,287	197,954,066
Lease expenses	no.	6,365	2,780	3,610	3,465	4,165	20,380
	\$	184,171,564	33,591,030	42,630,816	44,917,131	225,506,202	530,816,743
Rent expenses	no.	20,765	14,075	17,370	14,260	14,700	81,170
	\$	702,102,430	296,642,734	429,030,877	435,810,527	1,295,768,403	3,159,354,971
Total interest expenses	no.	57,200	27,430	32,330	28,995	23,620	169,575
	\$	2,715,737,243	369,157,026	406,754,410	435,021,581	1,480,363,183	5,407,033,443
Total royalty expenses	no.	680	415	445	325	385	2,245
	\$	136,814,400	3,726,427	6,093,871	7,622,280	956,044,050	1,110,301,028
Depreciation expenses	no.	85,530	56,215	56,565	45,175	32,220	275,705
	\$	2,300,607,387	449,706,286	555,447,522	597,641,890	1,695,822,318	5,599,225,403
Motor vehicle expenses	no.	63,430	46,205	51,425	40,345	25,045	226,450
	\$	438,800,423	273,393,381	416,556,331	423,830,445	488,065,589	2,040,646,169
Repairs & maintenance	no.	68,745	35,720	38,845	32,165	26,335	201,810
	\$	824,908,582	194,603,131	250,223,269	271,219,281	679,070,277	2,220,024,540
All other expenses	no.	98,265	67,725	63,995	49,090	36,200	315,280
	\$	11,643,629,295	3,339,139,955	3,931,945,657	4,553,912,459	27,526,279,386	50,994,906,752
Total expenses	no.	100,485	71,325	64,635	49,370	36,465	322,280
	\$	28,843,496,644	8,451,065,868	10,676,198,776	12,867,351,339	82,022,743,702	142,860,856,329

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Reconciliation adjustments							
Income reconciliation adjustments	no.	5,350	3,150	3,890	4,120	4,855	21,365
	\$	91,267,089	-8,188,720	-677,447	-944,834	323,978,598	405,434,686
Expense reconciliation adjustments	no.	27,405	12,515	16,440	16,365	18,175	90,895
	\$	-756,002,964	-115,612,355	-46,244,292	-62,984,276	243,483,620	-737,360,267
Net Business Income							
Net business income or loss-PP-profit	no.	920	14,010	11,275	8,350	7,390	41,945
	\$	15,372,751	110,885,127	324,638,274	510,505,025	1,509,912,046	2,471,313,223
Net business income or loss-PP-loss	no.	53,400	3,985	2,215	1,300	680	61,580
	\$	-2,939,655,592	-61,242,190	-45,927,750	-32,417,124	-34,624,312	-3,113,866,968
Net business income or loss-NPP-profit	no.	5,920	52,315	54,310	42,215	30,240	185,005
	\$	129,487,606	482,560,024	1,819,768,236	2,882,413,961	15,058,233,152	20,372,462,979
Net business income or loss-NPP-loss	no.	48,705	2,050	760	365	395	52,275
	\$	-3,337,491,894	-23,683,561	-20,485,206	-12,993,310	-62,019,092	-3,456,673,063
Total net business income or loss	no.	100,460	68,740	64,900	49,555	36,620	320,275
	\$	-6,132,278,821	508,617,378	2,078,081,797	3,347,644,917	16,475,222,273	16,277,287,544